

# **EXHIBIT 5**

# **C. DAVID RHOADES**

## **CFE, CTP CURRICULUM VITAE**

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### **EXPERIENCE / FIRM SYNOPSIS**

Mr. Rhoades is the Managing Director of Turnaround Professionals, LLC, which offers businesses the services of court-appointed oversight (receiver, special master, special administrator, or examiner), assistance in interim crisis corporate governance and general management consulting. Mr. Rhoades is a Certified Fraud Examiner and a Certified Turnaround Professional. Additionally, Mr. Rhoades is the Managing Director of Fraud & Forensic Investigations, LLC, a firm dedicated to providing clients with the services of discovery, evidentiary analysis, general accounting forensics, expert testimony, and litigation support. Mr. Rhoades was formerly an adjunct professor of Forensic Accounting and Fraud Examination at Oklahoma City University. Mr. Rhoades is the inaugural recipient of the 2014 Beacon Award from the Northeast Oklahoma Chapter of Certified Fraud Examiners for his contribution to the fields of fraud deterrence, detection, investigation and education. Mr. Rhoades is the first court-appointed receiver for the medical marijuana industry in Oklahoma.

### **SPECIALIZED EXPERIENCE:**

#### **COURT APPOINTED OVERSIGHT**

- Apartments
  - Receiver for a 66 unit apartment complex in Bartlesville, Oklahoma.
  - Receiver for thirteen duplexes in Okmulgee, Oklahoma.
  - Receiver for a 240 unit apartment complex in Tulsa, Oklahoma.
  - Receiver for seven individual apartment complexes, but managed collectively in Lawton, Oklahoma.
  - Receiver for a 63 unit apartment complex in Broken Arrow, Oklahoma. 58 unit apartment complex in Warr Acres, Oklahoma. 77 unit apartment in El Reno. 100 unit apartment complex in Muskogee.
  - Receiver for a 206 unit apartment complex in Tulsa, Oklahoma. Assisted in the negotiation that returned the asset to the owner and the lender was paid. Additionally, appointed Receiver again when the owner sold it to a third party who failed.
  - Receiver for 8 apartment complexes not specifically listed in other areas of the Vitae.
- Hotels
  - Receiver for hotel in Oklahoma City, Oklahoma.
  - Receiver for hotel in Stillwater, Oklahoma.
  - Receiver for a hotel in Southern Oklahoma.

- Receiver for a hotel in Southwestern Oklahoma.
- Receiver for a boutique hotel and small apartment complex.
- Federal Receiver for a hotel in Northeastern Oklahoma
- Receiver for a 113 room hotel in Lawton, Oklahoma.
- Receiver for a 64 room hotel in Oklahoma City. Severely depressed property.
- Receiver for Hotel in Tulsa County. Hotel consisted of 57 rooms with a debt structure of over \$2 million. Participated in mandatory Arbitration on behalf of the hotel with the Choice Hotel Group. Performed a fraud assessment for the potential for fraudulent transactions and loss of cash.
- Receiver for 106 room hotel in Ardmore, Oklahoma.
- Oil and Gas Related
  - Receiver for assets of an oil & gas company.
  - Receiver for the assets of an oil & gas company with 600 plus non-operating working interests in three states involving the Bakken field.
  - Receiver for 33 oil and gas stripper wells in Seminole and Pottawatomie County, Oklahoma. Direct contract operator in rehabilitation of the wells to get them back into production or enhance production.
  - Special Master to investigate the historical value of oil and gas assets in a civil case.
  - Receiver for a drilling rig company with ancillary assets.
  - Liquidating Agent for Barrett Refining Corporation pursuant to a confirmed plan of reorganization. Responsible for Oil Refineries in Thomas, Oklahoma and Vicksburg, Mississippi as well as a pipeline. One of the refineries was environmentally challenged. Sold both.
  - Receiver for Salt Creek Energy located in Pottawatomie County, Oklahoma. Operated 30 primarily oil wells
  - Chapter 11 Trustee in the Western District of Oklahoma for Chisholm Resources, which operated in Oklahoma, Kansas, and Wyoming. Company actively operated the wells, distributed revenue and did the related Joint Interest Billings. Sold all of the assets, paid the secured creditors in full plus interest and attorney fees. Distributed funds to unsecured creditors.
  - Successor Trustee for Berry Petroleum Corporation and the resulting Creditors' Trust. Sold all assets in a series of private transactions realizing substantially more than Creditor's Committee expectations.
  - Successor Trustee for Lammerts Oil Company, liquidated all assets.
  - Trustee, Martin Drilling. Liquidating Chapter 11. Assets consisted of a land rig, two work-over rigs, leases, and operating oil and gas properties. Performed fraud examination and recreated certain accounting records.
  - Federal Receiver in the Eastern District of Oklahoma for a case involving investments in a bio-fuel company. Company entered bankruptcy to avoid the supervision.
- Real Estate
  - Receiver for homeowners' association in Tulsa, Oklahoma.
  - Receiver for twenty single family homes in Glenpool, Oklahoma.
  - Receiver for single family home in Tulsa, Oklahoma.

- Receiver for eight mobile homes and real estate in Broken Arrow, Oklahoma.
- Receiver for four mobile home parks in Tahlequah, Oklahoma.
- Receiver for office building in Okmulgee, Oklahoma.
- Receiver for a ranch, cattle and other miscellaneous assets.
- Receiver for three funeral homes and a cemetery in Tulsa.
- Receiver for six C-stores in Bartlesville.
- Receiver for a mobile home parks in Ponca City, Hydro, Weatherford and Elk City.
- Receiver for an RV park in Grove.
- Receiver for a mini-storage facility and single family home in Catoosa.
- Receiver for two commercial buildings housing a manufacturing operations and one containing multiple tenants.
- Receiver for a building that housed a C-store. Perform a forensic analysis of the historical profitability.
- Special Master in a case involving an office building to insure the propriety of the accounting.
- Receiver for a home builder with multiple properties.
- Receiver for 4 diverse properties in Tulsa County. Two partially completed single family homes, a 52 unit apartment complex, and an office warehouse complex.
- Trustee for an individual and seven administratively consolidated Bankruptcy cases in the Western District of Oklahoma. Assets included land developments, real estate, litigation and other miscellaneous assets.
- Receiver for multiple single family homes.
- Receiver for three office buildings on three separate occasions.
- Receiver for Downtown Airpark in Oklahoma City. Complied with all rules and regulations for a FBO private airport. Liquidated all assets.
- Accountant for the Trustee in Surrey Hills Eagle's Nest Chapter 11 proceedings (assets include a golf course, land development, and agricultural land). Identified potential purchasers and developers. Sold both land development and golf course.
- Administrator in more than one estate to resolve the conflicts by the beneficiaries and apportion the assets of an estate.
- Receiver for a single family home that was partially completed. Preserved assets and took bids to complete construction.
- Receiver for a Condominium real estate asset in Oklahoma County.
- Receiver involving numerous rent houses throughout Oklahoma.
- Elder Care facilities
  - Receiver for home healthcare facility in Tulsa and Sallisaw.
  - Receiver for four nursing homes in southeastern Oklahoma.
  - Receiver for one continuum care center in Tulsa, Oklahoma with direct and contingent debt of over \$100 million dollars.
  - Receiver for two operating nursing homes.
  - Receiver for three nursing homes on three different occasions. Non-operating facilities. Supervised the retention of the license and the sale of the Certificates of Need approved beds.

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- Receiver for an independent living center.
  - Receiver for an assisted living center.
- Receiver over a medical marijuana growing operation.
- First Receiver in the state of Oklahoma to be appointed over a medical marijuana processing facility, growing operation, and retail store.
- Receiver for a rural hospital.
- Receiver for a powder coating facility.
- Receiver for a machine shop.
- Receiver for a car and dog wash.
- Receiver for a medical equipment supply company.
- Receiver for a roofing company.
- Receiver for a nail salon.
- Receiver for a tire recycling plant.
- Receiver for 15 franchise fried chicken stores. The stores were closed at appointment. Sold the franchise and at closing over 250 were employed.
- Receiver for 3 compounding pharmacies.
- Attorney-in-Fact in the Chapter 11 Bankruptcies of:
  - B&K Marine,
  - Trends Express, and
  - Keller Williams Furniture Manufacturing Company to develop and implement the plan of reorganization for those entities.
- Served as Chief Reorganization Officer, President and sole director of a pipe inspection and repair facility in Chapter 11.
- Receiver for a truck manufacturing facility in eastern Oklahoma.
- Receiver for C-store in Northeastern Oklahoma.
- Federal Receiver for case involving commodity futures trading, involving money laundering. Distributed over \$19 million to the victims.
- Quasi Special Master to examine the financial records of a committee of an Indian tribe to determine appropriateness of the payments.
- Special Master in a case involving two equal owners of an LLC. Develop an accounting of all of the transactions and render a valuation of each member's share.
- Special Master case regarding movements into and out of trusts and concurrently a Special Administrator in the estate to investigate and preserve assets which included up to 175 oil and gas properties and other assets.
- Special Master for a company the distributed and manufactured gaskets and seals.
- Special Master for a company owned by two sisters that involved Real Estate in Western Oklahoma and Florida, cattle ranching operations, and oil and gas royalties and working interests under the Western Oklahoma Real Estate.
- Arbitrator between an Oklahoma insurance company and a policyholder.
- Appraiser for a roofing company for IRS valuation.
- Appraiser for assets in the Probate Division of Oklahoma County District Court.
- Receiver of two metal fabrication shops and one machine shop. Liquidated all assets.
- Receiver for a marina and resort, and another marina and 8 condominiums.
- Receiver for five Marble Slab ice cream stores.
- Receiver for an individual and company accused of fraud and Ponzi schemes.
- Receiver for a farmer's telemarketing and purchasing company.
- Receiver for the proceeds of the sale of an automobile dealership.

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- Receiver and investigator for a case that involved an embezzlement of over \$650,000.
- Receiver for KD Auto Brokers. Allegations of out of trust position by Debtor and inappropriate payments to creditors.
- Receiver for two golf courses. One project is 1800 acres comprising an 18 hole golf course and development. The other a 150 acre course in disrepair.
- Receiver for a manufacturer for auxiliary power units for over-the-road class 8 Trucks.
- Receiver for a tree farm. Sold over 1000 trees.
- Federal Receiver for a company that researched unclaimed property held by state governments.
- Receiver for a family fun center in Norman, Oklahoma.
- Receiver for a company that remanufactures auxiliary power units for jet engines ranging in size from small personal jets to 727s.
- Liquidating Agent for Texas Marine Supply, a Houston Texas Chandler under a confirmed plan of liquidation.
- Chapter 11 Trustee in the Western District of Oklahoma for a company that was a retailer of propane-related products, assets in Oklahoma and Texas.
- Chapter 11 Trustee in the Western District of Oklahoma in the Guthrie Corporation case (grain elevators, wood chip processing plant, sawmill in Honduras and other assets).
- Chapter 11 Trustee in the Northern District of Oklahoma for a company which repairs railroad cars subject to AAR regulated inspections or cars to be retrofitted to change their use. This company had locations in Omaha, NE and Hugo, OK. Both locations were sold and the ongoing operations were preserved as well as jobs for over 75.
- Chapter 11 Trustee involving four retail furniture stores in Oklahoma.
- Trustee for the Liquidating Trust under a confirmed plan of Bankruptcy Liquidation for a Hotel in Hot Springs, Arkansas and various other assets which included real estate, a horse ranch, race horses, oil and gas properties, and land developments.
- Bankruptcy Court Examiner in Barrett Trailers Chapter 11. Powers expanded to include the development of an accounting system for the Debtor-In-Possession, review claims, analyze litigation, and other duties.
- Appointed as replacement personal representative in an estate that involved the mistaken payments to stakeholders. Required to sort out the historical payments, collect the erroneous payments and disburse to appropriate parties.
- Special administrator in more than one estate with varying sizes of assets and complexity involving movement of assets to trusts and the propriety of payments.
- Guardian over both an individual and the assets.

## **SPECIFIC ENGAGEMENTS**

- Expert witness in a case that involved issues with a member of an LLC who took draws instead of salary, potential insolvency, and appropriate corporate governance.
- Expert witness in a Qui Tam case involving a settlement, the propriety of the settlement and the value of the settlement to all parties.
- Expert witness for case involving alter ego, piercing the corporate veil and general corporate governance. Utilized the fundamentals of forensic accounting to determine the historical activity of the companies and their officers and employees. Six Cases.
- Expert witness in a case involving breach of fiduciary duties by lawyer, bank and others.

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- Expert witness in a case involving the valuation of hedges of natural resources and the derivatives. Analyze the impact on the financial representation of a company.
- Expert witness on pre-petition transfers and the applicability of the avoiding of the transfers under the preference period within the Bankruptcy Code. One in the District of Delaware and one is in the District of New Jersey.
- Expert witness on the standards and practices in the Natural Gas industry and a potential preferential transfer under the Bankruptcy Code and Texas law.
- Analysis of distributions to members of wood fixture manufacturing company.
- Analysis of payments to a law firm for management of outside legal counsel fees.
- Conducted an assessment of a hobby store for an insurance investigation.
- Managed and coordinated the assessment of various assets of a drilling company.
- Conducted an assessment of a company that sold framed art to the designer trade.
- Analyzed the viability and business operations of 23 limited partnerships whose assets consist primarily of mobile home parks nationally.
- Assisted an Oklahoma Indian Tribe in assessing opportunities for economic development that would comply with Federal regulations for utilization of Casino profits.
- Assisted in the development of software that controls cash into and out of a casino.
- Assisted in reorganization of a law firm and ultimate liquidation.
- Conducted due diligence for an acquisition of a marketing and screen printing operation.
- Valuation of a claim for a fraudulent transfer in a Chapter 7. Determine value of the initial transfer and the amount at petition date.
- Assisted in the formulation of an acquisition of a major retail franchise. Conducted due diligence. Analyzed the potential for acquisition via a §363 sale in Bankruptcy.
- Retained to investigate the damages resulting from nonpayment of insurance claims from a carrier for employees of an employee leasing company.
- Valuation of seven related companies both in the United States and Canada for a fairness opinion on the sale of business units.
- Assisted in the valuation of a company in the book publishing industry and render advice on general business issues.
- Assisted in the valuation of a retail landscaping and lawn maintenance company.
- Retained to evaluate the feasibility of a Bankruptcy plan for a trucking company.
- Negotiated debt settlements for a failed restaurant and the principals; for a retail furniture store and for a retail nursery.
- Developed a fairness opinion regarding value of assets for:
  - Attribution to spouses in a divorce proceeding of assets;
  - More than one manufacturing companies;
  - Debt for equity swap between a lender and a publicly traded company;
  - Holding company for convenience stores;
  - A facility for emotionally challenged youth; and
  - Prospective purchasers for a medical supplies company.
- Acted as an inspector and judge in tabulation of votes by proxy and in person for a publicly held company.
- Appraised closely held stock for inclusion in client's Federal Tax Return. Met standards and qualifications for Internal Revenue Service Form 8283.
- Served as CFO and ultimately liquidated a company with 6 work-over rigs. Additionally liquidated 6 medium to deep land rigs. Additionally, for another drilling company, sold company with 5 rigs.



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- Assisted both sellers and purchasers of oil and gas packages or individual properties with values exceeding \$8 million. Advised creditor's committee on a stalking horse bid and the ultimate sale of \$74 million of properties in Oklahoma, Texas, the Gulf Coast, Rocky Mountains and Wyoming.
- Assisted in evaluation of Oil and Gas assets for a Bank, companies, and individuals. Additionally, analyzed the requests for expenditures for properties held.
- Consultant to an Oklahoma Banking institution for purposes of data processing evaluation and general management practices.
- Financial consultant for: remote television broadcasting, Retail Store Fixture Manufacturer, Golf Club case goods designer, hydraulic pump remanufacturer, manufacturer (twice), law firm, consulting firm and a Public Accounting firm.
- Served as a commissioner in the valuation of land condemned by the State of Oklahoma.
- Sole owner of Valhalla Energy Corporation, which owns non-operated working and royalty, interests in oil and gas properties.

## **FRAUD & FORENSIC INVESTIGATIONS**

- Conducted fraud investigation for a not for profit company on an alleged embezzlement.
- Conducted fraud investigation to determine the embezzlement from a casino.
- Conducted field investigations into alleged kickback, influence peddling, and misappropriation. Additionally investigate the potential of utilizing a company where an employee/contractor allowed for over-utilization of rental equipment.
- Retained by both parties in a billing dispute involving the commissions due and payable between a casino and one of the gaming vendors.
- Conducted fraud and forensic investigations and uncovered substantial misappropriation of funds for multiple clients. These are not listed on the Rule 26 disclosure of cases due to confidentiality agreements with the clients or on-going criminal investigations by law enforcement agencies.
- Retained to forensically recreate financial and other operational data in response to actions identified by HUD for the Housing division of a Native American Tribe. Additionally expanded to prepare the books and records of the Nation for audit and also to analyze the propriety of a series of securities transactions to insure compliance with CFR rules and regulations and investment goals.
- Forensic consultant to determine the propriety of payments from certain designated accounts subject to CFR and IGRA regulations.
- Expert witness for the senior secured creditor in a Bankruptcy proceeding. Evaluate the reasonableness of competing plans of reorganization of a company that resells long distance services. Opine on plan feasibility.
- Expert witness to determine the dollar amount of liabilities owed to a number of investors.
- Expert witness involving a forensic accounting analysis of a venture involved in Natural Gas Storage and violations of corporate governance resulting in piercing the corporate veil and alter ego allegations.
- Expert witness in the area of fraud deterrence and general corporate governance relating to the commission of fraudulent acts for numerous clients in a pre-litigation environment.
- Expert witness to investigate the payments into and out of an oil and gas venture and its related entities and investors.



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- Expert witness in two cases in the Western District of Oklahoma to testify regarding the prohibition of discharge of a Debtor in a Bankruptcy. Issues involve the movement of assets prior to filing, re-creation of accounting and business records.
- Expert witness to investigate the potential misappropriation of funds from an oil and gas company. Case involved assets in the United States, Canada and offshore.
- Retained by both parties in a complex billing dispute. Recreated historical records, reconciled accounts, audited escrow/trust accounts for propriety.
- Investigate local labor union to determine propriety of payments to or for officials. Also observed monies into and out of the PAC accounts.
- Recreated accounting data for distributor of drywall and roofing supplies in order to render a fairness opinion regarding an acquisition of the company.
- Retained to investigate fraudulent activities at an Indian Casino, required the recreation of all cash related data for a 10 month period.
- Retained in multiple cases to investigate the movement of assets into and out of a company in the alleged violation of the Uniform Fraudulent Transfer Act (UFTA) and alter ego allegations.
- Investigate the propriety of accounting and the movement of funds from an Estate for the Surety Bonding Company.
- Conducted fraud and embezzlement investigation from an attorney. Recreated all cash related transactions and mapped misappropriations.
- Retained by an Oklahoma Indian Tribe to investigate allegations of misconduct and to revamp the accounting controls of all Tribal activities. Additionally the engagement was expanded to include viability of certain Tribal enterprises and overall Tribal governance.
- Retained by a bank to assist in the investigation of an embezzlement. Ultimately the perpetrator was indicted on 100 counts of making inappropriate entries exceeding \$3,000,000. Individual entered into a plea agreement with the Federal Government.
- Retained to investigate the payments from and to a series of bankrupt and solvent companies to evaluate the normal course of business, contribution of value and matching of payments. Also concerned with the Zone of Insolvency test and the fiduciary duty of the company's officers and other insiders. Qualified in Federal Court in the area of General Corporate Governance. Multiple cases.
- Investigated the payments to competing secured creditors of a retail RV dealer.
- Investigated and rebutted an audit by HUD that has the capacity to assess penalties in excess of \$15 million to the responsible parties.
- Retained to do a valuation of a motorcycle sales and service facility and in conjunction with that engagement to do a limited fraud audit of the prior operations of the business;
- Conducted an examination on the propriety of software licenses, copyright infringement issues and other operational factors of a software development firm.
- Conducted a fraud examination involving an embezzlement and forgery for a holding company in the restaurant industry. Assisted in developing new accounting and operational controls to prevent fraud in the future.
- Consultant for B&B Worm Farms, Inc. the largest owner of worms in the United States. After the assessment phase, the Company entered Chapter 7 Bankruptcy and Turnaround Professionals was engaged by the Trustee. Performed fraud examinations, asset identification, forensic accounting and other asset preservation functions.
- Performed a fraud examination of transactions between an Estonian distribution company and an Arkansas procurement company.

- Conducted a fraud audit regarding a misappropriation of funds from Churches.

## **INTERIM MANAGEMENT**

- Advised management of a Casino in day to day operations and accounting.
- Chief Executive Officer of Jan Dal Oil and Gas, directed revenue distribution, Joint Interest Billing, collection of accounts receivable and field operations.
- As Chief Executive Officer responsible for all facets of a furniture manufacturing company. After the company filed Chapter 11 (to avoid FDIC foreclosure), managed the Debtor-in-Possession and confirmed a liquidating plan.
- Consultant/ interim CEO for Truck World Inc. of Joplin, Missouri one of the top 5 independent Class 8 used truck dealers in the United States.
- Assisted numerous companies and individuals in the restructure of their businesses by renegotiating debt and returning the companies to profitability.
- Workout consultant for retail nursery businesses.
- Assisted the liquidation of Canadian Valley Meat Company, a processor of lunchmeat, boxed beef and other products. Negotiated debt compromise and maximized the return to the Unsecured Creditors. Sold oil and gas properties owned by the company.
- Assisted the new business startup of a drilling bit manufacturer for the oil and gas industry in Paris, Texas. Negotiated loans and leases exceeding \$1 million.
- Chief Financial Officer of a holding company that owned 27 corporations. Industries included: Peterbilt truck dealerships, GMC truck dealerships, AC Delco warehouse distributor, land development, bankrupt REIT's, cattle ranches, oil & gas interests, and other investments.
- Chief Reorganization Officer for expanded metals manufacturer. Manufacturer did \$6 million in revenue from two plants employing 39 people. Crafted Bankruptcy filing in order to utilize §363 to sell the assets and preserve the going concern value.
- Chief Reorganization Officer for over-the-road trucking company. Confirmed a plan of reorganization in a Chapter 11 in the Western District of Oklahoma.
- Chief Restructuring Officer, AAA Landscaping. Restructure company, install accounting systems and interact with Banks and creditors to insure company survival.
- Chief Restructuring Officer, Quantum Construction Technologies in Okemah, Oklahoma a manufacturer of modular homes.
- Consultant on repositioning of a Restaurant in Las Vegas, Nevada. Converted to a nightclub. Reopened and continuing as an operating enterprise.
- Consultant to Tulsa Truck Marketing in the restructure of its debt and operations.
- Consultant and Chief Financial Officer for a multi-faceted oil & gas and drilling company that ultimately had debts in excess of \$150 million.
- For a land based, contract oil and gas drilling company, supervised accounting operations. Interfaced with the operations department to determine bidding on contracts and profitability of individual projects. Liquidated five work-over rigs and associated equipment. Later, negotiated the sale of the company and all of its assets.
- Served as liquidating agent for a commercial bakery in Lawton, Oklahoma. Marshaled assets, sold non-core assets and are currently marketing the facility.

- Turnaround and workout specialist for Oil & Gas Exploration and Production Company in renegotiating debt of \$10 million to trade and bank creditors. Sold 400 operated and non-operated properties for \$5.8 million.

## **GUEST LECTURER**

Oklahoma City University School of Accounting• Benedictine College Finance Department• Creighton University School of Accounting• Lorman Seminar on Commercial Loans and the impact of Bankruptcy• Turnaround Management Association Texas Chapters on the Turnaround Process and loan workouts• Finance Executives of Oklahoma (on Fraud and Bankruptcy)• Oklahoma County Bar Association Bankruptcy Section• Tulsa Chapter of Certified Fraud Examiners (on Bankruptcy Fraud)• Tulsa County Bar Association Bankruptcy Section (on Bankruptcy Fraud)• Kansas City Chapter of National Association of Credit Managers Credit and Financial Development Division (on Preferential Payments and Critical Vendors as well as Basic Bankruptcy)• Norman Oklahoma Chapter of Certified Public Accountants (on Fraud and Forensics)• Oklahoma Business Ethics Consortium (on alternatives to termination in a financially troubled company)• Tulsa County Chapter of Certified Public Accountants (on Fraud and Forensic Accounting)• Norman Oklahoma Chapter of Certified Public Accountants (on Basic Bankruptcy for the non-lawyer)• Tulsa University Business Department (on Fraud)• Tulsa Business Ethics Consortium (on Fraud)• Oklahoma City University School of Business (on Fraud and Bankruptcy)• American Academy of Economic and Financial Experts• University of Central Oklahoma (on Fraud)• Oklahoma City Chapter of Internal Auditors (on Fraud)• Oklahoma City Chapter of the Association of Certified Fraud Examiners which was certified for CLEET• Oklahoma Society of Certified Public Accountants and Oklahoma Bar Association CPE (on Fundamentals of Fraud) and a year later on ethics• Academy of Economics and Finance 33<sup>rd</sup> annual meeting, Houston, Texas• University of Oklahoma (Hands on Fraud Examination)• Oklahoma Department of Human Services Eldercare group (Fraud)• Oklahoma Association of College & University Business Officers (Fraud)• Northeastern State University at Broken Arrow (fraud & ethics)• Oklahoma City Chapter of the Association of Certified Fraud Examiners which was certified for CLEET (ethics), Oklahoma Bar Association CPE (1 hour on Bankruptcy after BAPCPA, and 1 hour on Ethics)• Tulsa chapter of the Institute of Management Accountants (Ethics and Fraud)• Moore Norman chapter of OK Ethics (fraud & ethics)• Tulsa chapter of Institute of Internal Auditors (Ethics and Fraud)• Oklahoma chapter, International Association of Financial Crime Investigators• Oklahoma Society of Certified Public Accountants (ethics)• Oklahoma City chapter of CFEs (casino fraud, also ethics) •Tulsa chapter of CFEs (ethics) •Tulsa County Bar Association (Receivers and Special Masters) • Oklahoma City Chapter of the Council of Petroleum Accountant Societies (Fraud) • Oklahoma City Chapter of the International Management Accountants (Fraud).

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## **EDUCATION**

Oklahoma City University: Bachelor of Science - Business, emphasis Finance, 1970,  
additional studies for the capacity for a dual major in Accounting  
Master of Liberal Arts with Honors, 1997  
Certified Fraud Examiner 2001  
Certified Forensic Consultant 2003  
Certified Turnaround Professional from 1999 to 2009 and 2014

## **AFFILIATIONS**

### **Member:**

Turnaround Management Association  
Association of Certified Fraud Examiners  
American College of Forensic Examiners International  
National Eagle Scout Association  
Past-President, Association of Certified Fraud Examiners Tulsa, OK chapter  
Board Member, Association of Certified Fraud Examiners Oklahoma City, OK chapter

### **Former member:**

American Bankruptcy Institute  
Counsel of Petroleum Accountants Societies (COPAS)  
Oklahoma Business Ethics Consortium  
Parents' advisory council for Benedictine College, Atchison Kansas  
National Association of Bankruptcy Trustees  
National Association of Forensic Economists  
Choir Counsel, Crossings Community Church  
Alumni Board for the Meinders School of Business, Oklahoma City University  
Board of Visitors for the School of Accounting of the University of Oklahoma  
Board Member and Treasurer, Community Health Charities of Oklahoma  
Board Member and Secretary of the Turnaround Management Association Oklahoma chapter

## **CONTACT INFORMATION:**

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